

ABSTRACT OF THE DISCLOSURE

A semiconductor device has a depletion type MIS transistor, a transistor forming a masked ROM, and a submicron CMOS integrated on a single or common semiconductor substrate, while minimizing the steps of manufacturing the depletion type MIS transistor. During implantation of ions for changing an enhancement type transistor into a depletion type transistor, impurity ions can be implanted to change the transistor forming the masked ROM into resistance, so that the depletion type transistor, the transistor constituting the mark ROM, and a submicron CMOS can be integrated on a single or common semiconductor substrate.